



3013 (02-09-04)

ANNUAL REPORT

OF

Name: WAUPUN UTILITIES

Principal Office: 817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963-0431

For the Year Ended: DECEMBER 31, 2002

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I ZACHARY BLOOM, CPA of
(Person responsible for accounts)

_____, WAUPUN UTILITIES, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts)	03/12/2003 (Date)
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FINANCE MANAGER

(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUPUN UTILITIES**Utility Address:** 817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963-0431

When was utility organized? 11/1/1894**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MR ZACHARY T BLOOM, CPA**Title:** FINANCE AND ADMINISTRATIVE MANAGER**Office Address:**

817 S MADISON ST

P.O. BOX 431

WAUPUN, WI 53963

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** zbloom@wppisys.org

Individual or firm, if other than utility employee, preparing this report:

Name: MR ZACHARY BLOOM, CPA**Title:** FINANCE AND ADMINISTRATIVE MANAGER**Office Address:**

817 S. MADISON ST

P.O. BOX 431

WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** zbloom@wppisys.org

President, chairman, or head of utility commission/board or committee:

Name: MR HOWARD HUENINK**Title:** COMMISSION PRESIDENT**Office Address:**

817 S. MADISON ST.

P.O. BOX 431

WAUPUN, WI 53963-0431

Telephone: (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

IDENTIFICATION AND OWNERSHIP

Individual or firm, if other than utility employee, auditing utility records:

Name: MR JOHN ANDRES**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**E-mail Address:** jandres@virchowkrause.com**Date of most recent audit report:** 12/31/2002**Period covered by most recent audit:** CALENDAR YEAR 2002

Names and titles of utility management including manager or superintendent:

Name: MR DENNIS M WESTHUIS**Title:** GENERAL MANAGER**Office Address:**817 S MADISON ST
P.O. BOX 431
WAUPUN, WI 53963**Telephone:** (920) 324 - 7920**Fax Number:** (920) 324 - 7922**E-mail Address:** DWESTHUIS@WPPISYS.ORG

Name of utility commission/committee: WAUPUN UTILITIES COMMISSION

Names of members of utility commission/committee:

MR DAVID GERRITSON, COMMISSION SECRETARY
MR GERALD HEERINGA, COMMISSIONER
MR THOMAS HODGE, III, ALDERPERSON
MR HOWARD HUENICK, COMMISSION PRESIDENT
MR JACK NUGENT, COMMISSIONER
MS JODI STEGER, ALDERPERSON
MR ROBERT TANK, ALDERPERSON

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	7,512,996	6,784,243	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	6,129,777	5,319,710	2
Depreciation Expense (403)	549,394	557,056	3
Amortization Expense (404-407)	15,000	0	4
Taxes (408)	374,399	369,306	5
Total Operating Expenses	7,068,570	6,246,072	
Net Operating Income	444,426	538,171	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	444,426	538,171	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	(2,745)	3,093	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	29,545	73,314	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	26,800	76,407	
Total Income	471,226	614,578	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	471,226	614,578	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	244,158	14
Amortization of Debt Discount and Expense (428)	3,550	3,806	15
Amortization of Premium on Debt--Cr. (429)			16
Interest on Debt to Municipality (430)	331,667	92,027	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)		26,479	19
Total Interest Charges	335,217	313,512	
Net Income	136,009	301,066	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,849,406	6,548,340	20
Balance Transferred from Income (433)	136,009	301,066	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,985,415	6,849,406	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Income from Nonutility Operations (417):		
NONE		3
Total (Acct. 417):	0	
Nonoperating Rental Income (418):		
NONE		4
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
ELECTRIC INVESTMENT INCOME	12,705	5
WATER INVESTMENT INCOME	16,840	6
Total (Acct. 419):	29,545	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)		10,007			10,007	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold		11,896			11,896	2
Payroll		553			553	3
Materials		121			121	4
Taxes		182			182	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	12,752	0	0	12,752	
Net income (or loss)	0	(2,745)	0	0	(2,745)	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,630,504	5,882,492	0	0	7,512,996	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	12,218	111,965			124,183	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,618,286	5,770,527	0	0	7,388,813	

DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	252,758	6,577	259,335	1
Electric operating expenses	310,351	26,314	336,665	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	35,049	913	35,962	8
Electric utility plant accounts	89,806	7,614	97,420	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	41,418	(41,418)	0	18
All other accounts			0	19
Total Payroll	729,382	0	729,382	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	19,368,567	18,821,249	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,121,096	4,589,449	2
Net Utility Plant	14,247,471	14,231,800	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	14,247,471	14,231,800	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	925,338	1,241,829	9
Total Other Property and Investments	925,338	1,241,829	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	21,370	3,117	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	492	1,000	12
Temporary Cash Investments (136)	509,845	279,793	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	544,911	695,179	15
Other Accounts Receivable (143)	97,834	110,603	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	23,926	17,975	18
Materials and Supplies (151-163)	182,875	194,847	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	3,800		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,385,053	1,302,514	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	33,154	36,704	24
Other Deferred Debits (182-186)	60,000	0	25
Total Deferred Debits	93,154	36,704	
Total Assets and Other Debits	16,651,016	16,812,847	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	556,893	556,893	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	6,985,415	6,849,406	28
Total Proprietary Capital	7,542,308	7,406,299	
LONG-TERM DEBT			
Bonds (221-222)	4,155,000	4,350,000	29
Advances from Municipality (223)	1,775,127	1,992,909	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,930,127	6,342,909	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	499,452	435,441	33
Payables to Municipality (233)	394,560	512,656	34
Customer Deposits (235)	3,925	4,625	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	153,053	188,753	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)	10,230		40
Miscellaneous Current and Accrued Liabilities (242)	215,870	206,943	41
Total Current and Accrued Liabilities	1,277,090	1,348,418	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	39,580	39,355	44
Total Deferred Credits	39,580	39,355	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	1,861,911	1,675,866	49
Total Liabilities and Other Credits	16,651,016	16,812,847	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (101)	10,019,424	0	0	9,348,291	1
Utility Plant Purchased or Sold (102)					2
Utility Plant in Process of Reclassification (103)					3
Utility Plant Leased to Others (104)					4
Property Held for Future Use (105)					5
Completed Construction not Classified (106)					6
Construction Work in Progress (107)	713			139	7
Total Utility Plant	10,020,137	0	0	9,348,430	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	2,233,333	0	0	2,887,763	8
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					9
Accumulated Provision for Depreciation of Property Held for Future Use (113)					10
Accumulated Provision for Amortization of Utility Plant in Service (114)					11
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					12
Accumulated Provision for Amortization of Property Held for Future Use (116)					13
Total Accumulated Provision	2,233,333	0	0	2,887,763	
Net Utility Plant	7,786,804	0	0	6,460,667	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
Balance first of year	1,929,452	2,659,997			4,589,449	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	254,454	294,940			549,394	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,293				8,293	6
Accruals charged other						7
accounts (specify):						8
Cleared Equipment Depreciation	3,805	36,618			40,423	9
Salvage	352	5,911			6,263	10
Other credits (specify):						11
Extraordinary Property Loss	75,000				75,000	12
Total credits	341,904	337,469	0	0	679,373	13
Debits during year						14
Book cost of plant retired	38,023	80,708			118,731	15
Cost of removal	0	28,995			28,995	16
Other debits (specify):						17
					0	18
Total debits	38,023	109,703	0	0	147,726	19
Balance End of Year	2,233,333	2,887,763	0	0	5,121,096	20
						21
						22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			147,279		147,279	164,055	3
Total Electric Utility					147,279	164,055	

Account	Total End of Year	Amount Prior Year	
Electric utility total	147,279	164,055	1
Water utility (154)	35,596	30,792	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	182,875	194,847	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEBT ISSUANCE COSTS ON ELECTRIC BONDS	365	428	6,580	1
Debt issuance costs on water bonds	3,185	428	26,574	2
Total			33,154	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	556,893	1
Changes during year (explain):		
NONE	0	2
Balance end of year	556,893	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER REVENUE BONDS - PLANT	03/01/1993	03/01/2013	6.33%	1,740,000	1
ELECTRIC REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,368,927	2
WATER REVENUE BONDS - BUILDING	04/15/1999	09/01/2019	4.88%	1,046,073	3
Total Bonds (Account 221):				4,155,000	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,155,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ELECTRIC STATE TRUST FUND - PRISON SUB	06/29/2001	03/15/2011	5.25%	544,902	1
WATER STATE TRUST FUND - MAIN	08/30/2000	03/15/2010	5.50%	1,030,233	2
WATER STATE TRUST FUND - TOWER	10/19/1994	03/15/2004	5.00%	66,746	3
ELECTRIC STATE TRUST FUND - IND SUB	10/19/1994	03/15/2004	5.00%	133,246	4
Total for Account 223				<u>1,775,127</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	187,523	2
Charged electric department expense	186,875	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	374,398	
Taxes paid during year:		
County, state and local taxes	322,161	6
Social Security taxes	43,614	7
PSC Remainder Assessment	6,654	8
Other (explain):		
ELECTRIC GROSS RECEIPTS TAX	1,969	9
Total payments and other debits	374,398	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER BONDS - BUILDING	(1,120)			(1,120)	1
ELECTRIC BONDS - BUILDING	(403)			(403)	2
WATER BONDS - PLANT	(1,802)			(1,802)	3
Subtotal	(3,325)	0	0	(3,325)	
Advances from Municipality (223)					
WATER BONDS PLANT	41,212	113,340	115,300	39,252	4
Electric State Fund Loan	7,728	7,312	9,763	5,277	5
Water State Fund Loan	3,866	3,656	4,882	2,640	6
Customer Deposits	327	467	80	714	7
WATER BONDS - BLDG	24,535	52,053	52,751	23,837	8
ELECTRIC BONDS - BLDG	18,407	68,172	69,086	17,493	9
WATER STATE FUND - WATER MAIN	80,225	57,446	93,153	44,518	10
ELECTRIC STATE FUND LOAN - PRISON SUBSTATION	15,778	29,221	22,352	22,647	11
Subtotal	192,078	331,667	367,367	156,378	
Other Long-Term Debt (224)					
NONE	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	188,753	331,667	367,367	153,053	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	1,112,826	563,040	0	0	0	1,675,866	1
Add credits during year:							
For Services	37,778					37,778	2
For Mains	70,634					70,634	3
Other (specify):							
POLES, ANCHORS		2,023				2,023	4
OVERHEAD CONDUCTORS		524				524	5
UNDERGROUND CONDUCTORS		32,355				32,355	6
SERVICES		21,275				21,275	7
STREET LIGHTING		5,615				5,615	8
JOINT TRENCHING		2,565				2,565	9
HYDRANTS	13,276					13,276	10
Deduct charges (specify):							
NONE						0	11
Balance End of Year	1,234,514	627,397	0	0	0	1,861,911	
Amount of federal and state grants in aid received for utility construction included in End of Year totals							0 12

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
ELECTRIC O&M FUND	81,801	3
ELECTRIC BOND INTEREST AND PRINCIPAL REDEMPTION FUND	56,155	4
WATER O&M FUND	74,144	5
WATER BOND INTEREST AND PRINCIPAL REDEMPTION FUND	156,832	6
WATER BOND RESERVE FUND	444,862	7
WATER DEPRECIATION FUND	78,727	8
Total (Acct. 125):	892,521	
Depreciation Fund (126):		
NONE		9
Total (Acct. 126):	0	
Other Special Funds (128):		
ELECTRIC SURPLUS FUND	31,728	10
WATER SURPLUS FUND	1,089	11
Total (Acct. 128):	32,817	
Interest Special Deposits (132):		
NONE		12
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		13
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		14
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	123,569	15
Electric	421,342	16
Sewer (Regulated)		17
Other (specify):		
NONE		18
Total (Acct. 142):	544,911	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		19
Merchandising, jobbing and contract work	97,834	20
Other (specify):		
NONE		21
Total (Acct. 143):	97,834	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS PLACED ON TAX ROLL	23,926	22
Total (Acct. 145):	23,926	
Prepayments (165):		
NONE		23
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
EXTRAORDINARY LOSS ON EARLY RETIREMENT OF UTILITY BUILDING	60,000	24
Total (Acct. 182):	60,000	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY	394,560	29
Total (Acct. 233):	394,560	
Other Deferred Credits (253):		
PUBLIC BENEFITS FUNDS	39,580	30
Total (Acct. 253):	39,580	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	9,909,708	9,178,956	0	0	19,088,664	1
Materials and Supplies	33,194	155,667	0	0	188,861	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation	2,081,392	2,773,880	0	0	4,855,272	4
Customer Advances for Construction					0	5
Contributions in Aid of Construction	1,173,670	595,218	0	0	1,768,888	6
Other (specify):					0	7
Average Net Rate Base	6,687,840	5,965,525	0	0	12,653,365	
Net Operating Income	278,045	166,381	0	0	444,426	8
Net Operating Income as a percent of						
Average Net Rate Base	4.16%	2.79%	N/A	N/A	3.51%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	556,893	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	6,917,410	3
Other (Specify):		4
Total Average Proprietary Capital	7,474,303	
Net Income		
Net Income	136,009	5
Percent Return on Proprietary Capital	1.82%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

WATER SALES IN 2002 INCREASED PROPORTIONATE TO THE 30% RATE
INCREASE EFFECTIVE JANUARY 9, 2002.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

PUBLIC HEARINGS CONDUCTED IN LATE NOVEMBER AND EARLY DECEMBER
REGARDING CHANGING THE METHOD OF COLLECTION OF PUBLIC FIRE
PROTECTION. PUBLIC SERVICE COMMISSION APPROVED OUR REQUEST TO
PLACE THIS CHARGE ON THE UTILITY BILL WITH THE EQUIVALENT METER
METHOD.

7. Any additional matters.

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

Interest accrued for bonds in account 221 is shown under account 223. I attempted to segregate the bonds and STFLs last year and that made this year's schedule difficult to complete. Ideally, I would like to zero out the amounts under account 221 for interest accrued on this schedule.

Balance Sheet End-of-Year Account Balances (Page F-19)

Extraordinary Property Losses (account 182):

This was authorized by the PSC during our water rate application/increase in January of 2002. That rate order was effective on January 9, 2002. The actual letter authorizing amortization was dated March 12, 2002, from James Luckow. (File DWCCA-6290-JPL).

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

Dear Mr. Bloom:

The Public Service Commission has completed their analytical review of your 2002 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. We have no questions only the following comment:

The following footnote is included on the Interest Accrued schedule:

"Interest accrued for bonds in account 221 is shown under account 223. I attempted to segregate the bonds and STFLs last year and that made this year's schedule difficult to complete. Ideally, I would like to zero out the amounts under account 221 for interest accrued on this schedule".

In the future, please call or write the Commission with questions and do not include them in schedule footnotes. To remove the interest records under Account 221 on the Interest Accrued schedule, click on the eraser icon or the top of the screen in that schedule (the second icon from the left). That will delete the two extra records. The remaining record is an original record and cannot be deleted. To remove the data from that record, enter each cell and delete the information. When zeros are showing in all fields (by tabbing out of all of them after deleting), save the schedule.

That closes the review of your 2002 annual report. However, you may receive additional inquiries from our office regarding your annual report during a rate case, construction authorization, or other Commission reviews.

Thank you for your efforts in preparing your 2002 annual report. We are closing the review of your 2002 annual report. . If you have any questions, please feel free to contact me at (608) 266-3768 or by e-mail at elaine.engelke@psc.state.wi.us.

Sincerely,

Elaine Engelke
Financial Specialist
Division of Water, Compliance, and Consumer Affairs

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WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	1,619,844	1
Total Sales of Water	1,619,844	
Other Operating Revenues		
Forfeited Discounts (470)	2,684	2
Miscellaneous Service Revenues (471)	845	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	7,131	6
Amortization of Construction Grants (475)	0	7
Total Other Operating Revenues	10,660	
Total Operating Revenues	1,630,504	
Operation and Maintenance Expenses		
Source of Supply Expense (600-617)	63,690	8
Pumping Expenses (620-633)	108,416	9
Water Treatment Expenses (640-652)	260,160	10
Transmission and Distribution Expenses (660-678)	183,448	11
Customer Accounts Expenses (901-905)	86,965	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	192,803	14
Total Operation and Maintenance Expenses	895,482	
Other Operating Expenses		
Depreciation Expense (403)	254,454	15
Amortization Expense (404-407)	15,000	16
Taxes (408)	187,523	17
Total Other Operating Expenses	456,977	
Total Operating Expenses	1,352,459	
NET OPERATING INCOME	278,045	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,838	125,732	759,614	4
Commercial	329	45,870	206,239	5
Industrial	16	55,591	162,548	6
Total Metered Sales to General Customers (461)	3,183	227,193	1,128,401	
Private Fire Protection Service (462)	16		21,347	7
Public Fire Protection Service (463)	1		439,026	8
Other Sales to Public Authorities (464)	25	6,099	31,070	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,225	233,292	1,619,844	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	439,026	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	439,026	
Forfeited Discounts (470):		
Customer late payment charges	2,684	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,684	
Miscellaneous Service Revenues (471):		
SERVICE RECONNECTION	845	7
Total Miscellaneous Service Revenues (471)	845	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,131	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	7,131	
Amortization of Construction Grants (475):		
NONE		12
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SOURCE OF SUPPLY EXPENSES		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)	23,707	2
Purchased Water (602)		3
Miscellaneous Expenses (603)		4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	196	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	39,787	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)		12
Maintenance of Miscellaneous Water Source Plant (617)		13
Total Source of Supply Expenses	63,690	
PUMPING EXPENSES		
Operation Supervision and Engineering (620)	2,825	14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	62,398	17
Pumping Labor and Expenses (624)	33,013	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	4,747	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)		23
Maintenance of Power Production Equipment (632)		24
Maintenance of Pumping Equipment (633)	5,433	25
Total Pumping Expenses	108,416	
WATER TREATMENT EXPENSES		
Operation Supervision and Engineering (640)	12,919	26
Chemicals (641)	39,519	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
WATER TREATMENT EXPENSES		
Operation Labor and Expenses (642)	23,858	28
Miscellaneous Expenses (643)	3,446	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)	401	32
Maintenance of Water Treatment Equipment (652)	180,017	33
Total Water Treatment Expenses	260,160	
TRANSMISSION AND DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)		35
Transmission and Distribution Lines Expenses (662)		36
Meter Expenses (663)	11,976	37
Customer Installations Expenses (664)		38
Miscellaneous Expenses (665)		39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)	2,434	42
Maintenance of Distribution Reservoirs and Standpipes (672)	107,793	43
Maintenance of Transmission and Distribution Mains (673)	23,900	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	8,409	46
Maintenance of Meters (676)	12,288	47
Maintenance of Hydrants (677)	16,648	48
Maintenance of Miscellaneous Plant (678)		49
Total Transmission and Distribution Expenses	183,448	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	19,716	50
Meter Reading Labor (902)	11,555	51
Customer Records and Collection Expenses (903)	43,476	52
Uncollectible Accounts (904)	12,218	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
CUSTOMER ACCOUNTS EXPENSES		
Miscellaneous Customer Accounts Expenses (905)		54
Total Customer Accounts Expenses	86,965	
SALES EXPENSES		
Sales Expenses (910)		55
Total Sales Expenses	0	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	24,146	56
Office Supplies and Expenses (921)	39,906	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	7,203	59
Property Insurance (924)	5,882	60
Injuries and Damages (925)	9,151	61
Employee Pensions and Benefits (926)	102,609	62
Regulatory Commission Expenses (928)	132	63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	765	65
Rents (931)		66
Maintenance of General Plant (932)	3,009	67
Total Administrative and General Expenses	192,803	
Total Operation and Maintenance Expenses	895,482	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		169,384	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,601	2
Net property tax equivalent		166,783	
Social Security		19,476	3
PSC Remainder Assessment		1,264	4
Other (specify): NONE			5
Total tax expense		187,523	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220960	0.219924			3
County tax rate	mills		6.723195	5.278661			4
Local tax rate	mills		7.352913	7.334007			5
School tax rate	mills		11.210972	11.158401			6
Voc. school tax rate	mills		1.724383	1.716298			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.232423	25.707291			10
Less: state credit	mills		1.712722	1.578074			11
Net tax rate	mills		25.519701	24.129217			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.352913	7.334007			14
Combined School Tax Rate	mills		12.935355	12.874699			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.288268	20.208706			17
Total Tax Rate	mills		27.232423	25.707291			18
Ratio of Local and School Tax to Total	dec.		0.745004	0.786108			19
Total tax net of state credit	mills		25.519701	24.129217			20
Net Local and School Tax Rate	mills		19.012283	18.968169			21
Utility Plant, Jan. 1	\$	9,800,172	4,900,086	4,900,086			22
Materials & Supplies	\$	30,973	15,487	15,486			23
Subtotal	\$	9,831,145	4,915,573	4,915,572			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	9,831,145	4,915,573	4,915,572			26
Assessment Ratio	dec.		0.905140	0.909410			27
Assessed Value	\$	8,919,552	4,449,282	4,470,270			28
Net Local & School Rate	mills		19.012283	18.968169			29
Tax Equiv. Computed for Current Year	\$	169,384	84,591	84,793			30
Tax Equivalent per 1994 PSC Report	\$	113,479					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	169,384					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	742		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	549,417		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	207,515		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	757,674	0	
PUMPING PLANT			
Land and Land Rights (320)	1,200		12
Structures and Improvements (321)	387,002		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	187,733	53,457	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	575,935	53,457	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,334		21
Structures and Improvements (331)	158,748		22
Water Treatment Equipment (332)	348,737		23
Total Water Treatment Plant	532,819	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,154		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			742	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			549,417	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			207,515	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	757,674	
PUMPING PLANT				
Land and Land Rights (320)			1,200	12
Structures and Improvements (321)			387,002	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	24,680		216,510	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	24,680	0	604,712	
WATER TREATMENT PLANT				
Land and Land Rights (330)			25,334	21
Structures and Improvements (331)			158,748	22
Water Treatment Equipment (332)			348,737	23
Total Water Treatment Plant	0	0	532,819	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			2,154	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	542,925		26
Transmission and Distribution Mains (343)	4,243,597	116,088	27
Fire Mains (344)	0		28
Services (345)	749,920	52,708	29
Meters (346)	301,868	2,630	30
Hydrants (348)	397,123	15,685	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,237,587	187,111	
GENERAL PLANT			
Land and Land Rights (389)	58,619		33
Structures and Improvements (390)	972,587		34
Office Furniture and Equipment (391)	43,587	1,383	35
Computer Equipment (391.1)	55,476		36
Transportation Equipment (392)	122,766	14,277	37
Stores Equipment (393)	1,893		38
Tools, Shop and Garage Equipment (394)	74,777	1,226	39
Laboratory Equipment (395)	4,724		40
Power Operated Equipment (396)	72,823		41
Communication Equipment (397)	36,429		42
SCADA Equipment (397.1)	252,297		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,695,978	16,886	
Total utility plant in service directly assignable	9,799,993	257,454	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,799,993	257,454	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Distribution Reservoirs and Standpipes (342)			542,925	26
Transmission and Distribution Mains (343)	4,580		4,355,105	27
Fire Mains (344)			0	28
Services (345)	3,070		799,558	29
Meters (346)	3,249		301,249	30
Hydrants (348)	2,444		410,364	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	13,343	0	6,411,355	
GENERAL PLANT				
Land and Land Rights (389)			58,619	33
Structures and Improvements (390)			972,587	34
Office Furniture and Equipment (391)			44,970	35
Computer Equipment (391.1)			55,476	36
Transportation Equipment (392)			137,043	37
Stores Equipment (393)			1,893	38
Tools, Shop and Garage Equipment (394)			76,003	39
Laboratory Equipment (395)			4,724	40
Power Operated Equipment (396)			72,823	41
Communication Equipment (397)			36,429	42
SCADA Equipment (397.1)			252,297	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	0	0	1,712,864	
Total utility plant in service directly assignable	38,023	0	10,019,424	
Common Utility Plant Allocated to Water Department			0	46
Total utility plant in service	38,023	0	10,019,424	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	94,629	2.90%	15,933	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	47,403	1.80%	3,735	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	142,032		19,668	
PUMPING PLANT				
Structures and Improvements (321)	101,554	3.20%	12,384	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	109,629	4.40%	8,893	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	211,183		21,277	
WATER TREATMENT PLANT				
Structures and Improvements (331)	13,649	3.20%	5,080	16
Water Treatment Equipment (332)	214,674	3.30%	11,508	17
Total Water Treatment Plant	228,323		16,588	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	154,034	1.90%	10,038	19
Transmission and Distribution Mains (343)	316,868	1.30%	55,959	20
Fire Mains (344)	0			21
Services (345)	185,457	2.90%	22,467	22
Meters (346)	158,967	5.50%	16,586	23
Hydrants (348)	56,429	2.20%	8,769	24
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	871,755		113,819	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314			138		110,700	4
315					0	5
316			135		51,273	6
317					0	7
	0	0	273	0	161,973	
321					113,938	8
322					0	9
323					0	10
324					0	11
325	24,680				93,842	12
326					0	13
327					0	14
328					0	15
	24,680	0	0	0	207,780	
331				75,000	93,729	16
332					226,182	17
	0	0	0	75,000	319,911	
341					0	18
342					164,072	19
343	4,580				368,247	20
344					0	21
345	3,070				204,854	22
346	3,249		79		172,383	23
348	2,444				62,754	24
349					0	25
	13,343	0	79	0	972,310	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Structures and Improvements (390)	141,084	2.90%	28,205	26
Office Furniture and Equipment (391)	14,046	5.80%	2,544	27
Computer Equipment (391.1)	57,480	26.70%	0	28
Transportation Equipment (392)	89,460	15.00%	2,601	29
Stores Equipment (393)	329	5.80%	110	30
Tools, Shop and Garage Equipment (394)	27,709	5.80%	4,337	31
Laboratory Equipment (395)	3,039	5.80%	274	32
Power Operated Equipment (396)	57,725	15.00%	1,206	33
Communication Equipment (397)	26,746	15.00%	5,464	34
SCADA Equipment (397.1)	58,541	25.00%	50,459	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	476,159		95,200	
Total accum. prov. directly assignable	1,929,452		266,552	
 Common Utility Plant Allocated to Water Department	 0			 38
 Total accum. prov. for depreciation	 1,929,452		 266,552	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					169,289	26
391					16,590	27
391.1					57,480	28
392					92,061	29
393					439	30
394					32,046	31
395					3,313	32
396					58,931	33
397					32,210	34
397.1					109,000	35
398					0	36
399					0	37
	0	0	0	0	571,359	
	38,023	0	352	75,000	2,233,333	
					0	38
	38,023	0	352	75,000	2,233,333	

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			29,783	29,783	1
February			27,864	27,864	2
March			29,897	29,897	3
April			29,269	29,269	4
May			31,360	31,360	5
June			31,476	31,476	6
July			34,387	34,387	7
August			33,685	33,685	8
September			30,922	30,922	9
October			31,225	31,225	10
November			30,405	30,405	11
December			31,007	31,007	12
Total annual pumpage	0	0	371,280	371,280	
Less: Water sold				233,292	13
Volume pumped but not sold				137,988	14
Volume sold as a percent of volume pumped				63%	15
Volume used for water production, water quality and system maintenance				20,356	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				20,356	19
Volume pumped but unaccounted for				117,632	20
Percent of water lost				32%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss: See schedule footnote.					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,402	23
Date of maximum: 7/22/2002					24
Cause of maximum: Nothing unusual, increased usage for that particular day.					25
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				807	26
Date of minimum: 1/30/2002					27
Total KWH used for pumping for the year				1,151,162	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
BACK OF PLANT	1	965	10	0	No	1
FRONT OF PLANT	2	611	12	182	No	2
REINHARDT STREET	3	794	12	246	Yes	3
SPRING AND AUTUMN	4	850	12	183	Yes	4
AUTUMN AND HAWTHORNE	5	866	14	401	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	BACK OF PLANT	FRONT OF PLANT	REINHARDT STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1901	1916	1965	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,050	650	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	UNKNOWN	9
Year Installed	1901	1916	1965	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	100	75	12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	B1	14
Location	WEST SPRING STREET	AUTUMN & HAWTHORNE	BACK OF PLANT	15
Purpose	P	P	B	16
Destination	T	T	R	17
Pump Manufacturer	LAYNE/CHRISTIANSEN	AMERICAN	LAYNE	18
Year Installed	2002	1999	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,375	1,475	1,000	21
Pump Motor or Standby Engine Mfr	UNKNOWN	CUMMINS	UNKNOWN	22
Year Installed	2002	1999	1966	23
Type	ELECTRIC	ELECTRIC	ELECTRIC	24
Horsepower	150	150	100	25

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	B2	B3		1
Location	WATER PLANT	WATER PLANT		2
Purpose	B	B		3
Destination	R	R		4
Pump Manufacturer	LAYNE	LAYNE		5
Year Installed	1972	1972		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	750		8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN		9
Year Installed	1972	1972		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	50	50		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CENTRAL TOWER	LARGE-PLANT	SMALL- PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	4
Year constructed	1966	1941	1972	5
				6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	7
				8
Elevation difference in feet (See Headnote 3.)	123	0	0	9
				10
Total capacity in gallons (actual)	250,000	500,000	32,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			14
				15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			16
				17
Filters, type (gravity, pressure, other, none)	GRAVITY			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WEST END TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1992		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	148		10
			11
Total capacity in gallons (actual)	400,000		12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		14
			15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		16
			17
Filters, type (gravity, pressure, other, none)	GRAVITY		18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000		20
			21
Is a corrosion control chemical used (yes, no)?	Y		22
			23
Is water fluoridated (yes, no)?	Y		24
			25

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	2,910	0	150	0	2,760	1
M	D	1.500	240	0	0	0	240	2
M	D	3.000	382	0	0	0	382	3
M	D	4.000	30,131	0	0	0	30,131	4
M	D	6.000	98,570	150	234	0	98,486	5
M	D	8.000	83,792	2,253	0	0	86,045	6
M	D	10.000	32,950	787	0	0	33,737	7
M	D	12.000	15,250	0	0	0	15,250	8
Total Within Municipality			264,225	3,190	384	0	267,031	
Total Utility			264,225	3,190	384	0	267,031	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	1,138	0	0	0	1,138		1
M	0.750	1,231	0	17	0	1,214		2
M	1.000	841	55	2	0	894		3
M	1.250	24	0	0	0	24		4
M	1.500	28	2	0	0	30		5
M	2.000	60	1	0	0	61		6
M	3.000	2	0	0	0	2		7
M	4.000	7	0	0	0	7		8
M	6.000	15	0	0	0	15		9
M	8.000	14	0	0	0	14		10
M	10.000	1	0	0	0	1		11
Total Utility		3,361	58	19	0	3,400	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,610	0	17	0	2,593	329	1
0.750	585	20	4	0	601	41	2
1.000	48	2	0	0	50	4	3
1.500	52	0	0	0	52	10	4
2.000	33	0	1	0	32	2	5
3.000	4	0	0	0	4	1	6
4.000	2	0	0	0	2	1	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	3,336	22	22	0	3,336	390	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,347	139	0	4	0	103	2,593	1
0.750	507	58	4	2	0	30	601	2
1.000	2	34	2	7	0	5	50	3
1.500	2	36	4	6	0	4	52	4
2.000	0	15	6	5	0	6	32	5
3.000	0	0	1	2	0	1	4	6
4.000	0	0	1	0	0	1	2	7
6.000	0	0	0	1	0	0	1	8
8.000	0	0	0	1	0	0	1	9
Total:	2,858	282	18	28	0	150	3,336	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	378	8	3		383	2
Total Fire Hydrants	378	8	3	0	383	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year

Number of hydrants operated during year:	64
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	608

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

Explanation of accounts with 15% and \$10,000 variances from 2002 to 2001:

Account 614 - Rehabilitation procedures performed on wells 1, 2 and 4 in 2002. Total cost for all rehab was \$38,844 (\$35,957 for contractual services, \$2,887 for engineering and inspection).

Account 641 - Received a contract dispute settlement payment of \$4,647 from previous CO2 provider. Current CO2 contract lower than previous providers.

Account 652 - Significant expenditures related to removal of lime sludge from lime ponds 1 and 2. Total payments for contractual services = \$159,127 in 2002.

Account 672 - Entered into a water tower maintenance contract with Utility Services Company, Inc. in 2002. A seven year contract provides painting of water tower and all water tower maintenance for duration of contract. Payments are as follows: 2002 = \$106,658; 2003 = \$53,365; 2004 = \$53,365; 2005 = \$10,914; 2006 = \$10,914; 2007 = \$10,914 for a total of \$246,130.

Accounts 673 and 675 - Less main breaks and related service maintenance in 2002.

Account 677 - Comprehensive hydrant maintenance program began in 2002, expected to be completed in 2003. Under this program, all hydrants are operated and inspected.

Account 904 - Federal Mogul, a industrial water customer, filed Chapter 11 bankruptcy reorganization in 2002. As a result, \$12,035 of water sales accounts receivable were written off.

Account 926 - We experienced a health insurance premium increase of 20% in 2002.

Account 928 - Water rate application expenses in 2001.

Accumulated Provision for Depreciation - Water (Page W-10)

Computer Equipment 391.1:

We over depreciated in 2001. This difference will be alleviated with future additions.

WATER OPERATING SECTION FOOTNOTES

Pumping and Purchased Water Statistics (Page W-12)

Water Loss Explanation:

Per our water supervisor, water loss % is accounted for:

1 - Placement of meter at water plant results in a 10% error, which accounts for 37 million gallons.

2 - Unlocated water main and service leaks amounting to roughly 30 million gallons.

3 - Hydrant flushing and main breaks in 2002 amounting to 6 million gallons.

4 - Sewer jetting and fire-flow testing of 5 million gallons.

Total unaccounted for water is 45 million gallons, or 12%.

Water Mains (Page W-17)

Financing of 2002 water main additions =

Utility Earnings = \$40,744

Contributions in aid of Construction = \$41,977

Developer Added = \$33,367

Water Services (Page W-18)

Financing of 2002 water services additions:

Utility Earnings = \$18,447

Contributions in aid of Construction = \$18,643

Developer Added = \$15,618

Hydrants and Distribution System Valves (Page W-20)

Financing of 2002 hydrant additions:

Utility Earnings = \$3,801

Contributions in aid of Construction = \$6,502

Developer Added = \$5,382

ELECTRIC OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Electricity		
Sales of Electricity (440-448)	5,824,473	1
Total Sales of Electricity	5,824,473	
Other Operating Revenues		
Forfeited Discounts (450)	6,206	2
Miscellaneous Service Revenues (451)	3,619	3
Sales of Water and Water Power (453)	0	4
Rent from Electric Property (454)	47,430	5
Interdepartmental Rents (455)	0	6
Other Electric Revenues (456)	764	7
Total Other Operating Revenues	58,019	
Total Operating Revenues	5,882,492	
Operation and Maintenance Expenses		
Power Production Expenses (500-557)	4,525,472	8
Transmission Expenses (560-573)	0	9
Distribution Expenses (580-598)	262,434	10
Customer Accounts Expenses (901-905)	198,248	11
Sales Expenses (911-916)	(699)	12
Administrative and General Expenses (920-932)	248,840	13
Total Operation and Maintenance Expenses	5,234,295	
Other Expenses		
Depreciation Expense (403)	294,940	14
Amortization Expense (404-407)	0	15
Taxes (408)	186,876	16
Total Other Expenses	481,816	
Total Operating Expenses	5,716,111	
NET OPERATING INCOME	166,381	

OTHER OPERATING REVENUES (ELECTRIC)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Forfeited Discounts (450):		
Customer late payment charges	6,206	1
Other (specify):		
NONE		2
Total Forfeited Discounts (450)	6,206	
Miscellaneous Service Revenues (451):		
CIVIL DEFENSE SIREN REVENUE	1,800	3
SERVICE DISCONNECTIONS, OTHER.	1,819	4
Total Miscellaneous Service Revenues (451)	3,619	
Sales of Water and Water Power (453):		
NONE		5
Total Sales of Water and Water Power (453)	0	
Rent from Electric Property (454):		
POLE ATTACHMENT REVENUE	47,430	6
Total Rent from Electric Property (454)	47,430	
Interdepartmental Rents (455):		
NONE		7
Total Interdepartmental Rents (455)	0	
Other Electric Revenues (456):		
SALES TAX DISCOUNTS	764	8
Total Other Electric Revenues (456)	764	

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)
POWER PRODUCTION EXPENSES	
STEAM POWER GENERATION EXPENSES	
Operation Supervision and Engineering (500)	1
Fuel (501)	2
Steam Expenses (502)	3
Steam from Other Sources (503)	4
Steam Transferred -- Credit (504)	5
Electric Expenses (505)	6
Miscellaneous Steam Power Expenses (506)	7
Rents (507)	8
Maintenance Supervision and Engineering (510)	9
Maintenance of Structures (511)	10
Maintenance of Boiler Plant (512)	11
Maintenance of Electric Plant (513)	12
Maintenance of Miscellaneous Steam Plant (514)	13
Total Steam Power Generation Expenses	0
HYDRAULIC POWER GENERATION EXPENSES	
Operation Supervision and Engineering (535)	14
Water for Power (536)	15
Hydraulic Expenses (537)	16
Electric Expenses (538)	17
Miscellaneous Hydraulic Power Generation Expenses (539)	18
Rents (540)	19
Maintenance Supervision and Engineering (541)	20
Maintenance of Structures (542)	21
Maintenance of Reservoirs, Dams and Waterways (543)	22
Maintenance of Electric Plant (544)	23
Maintenance of Miscellaneous Hydraulic Plant (545)	24
Total Hydraulic Power Generation Expenses	0
OTHER POWER GENERATION EXPENSES	
Operation Supervision and Engineering (546)	25
Fuel (547)	26
Generation Expenses (548)	27

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
POWER PRODUCTION EXPENSES		
OTHER POWER GENERATION EXPENSES		
Miscellaneous Other Power Generation Expenses (549)		28
Rents (550)		29
Maintenance Supervision and Engineering (551)		30
Maintenance of Structures (552)		31
Maintenance of Generating and Electric Plant (553)		32
Maintenance of Miscellaneous Other Power Generating Plant (554)		33
Total Other Power Generation Expenses	0	
OTHER POWER SUPPLY EXPENSES		
Purchased Power (555)	4,525,472	34
System Control and Load Dispatching (556)		35
Other Expenses (557)		36
Total Other Power Supply Expenses	4,525,472	
Total Power Production Expenses	4,525,472	
TRANSMISSION EXPENSES		
Operation Supervision and Engineering (560)		37
Load Dispatching (561)		38
Station Expenses (562)		39
Overhead Line Expenses (563)		40
Underground Line Expenses (564)		41
Miscellaneous Transmission Expenses (566)		42
Rents (567)		43
Maintenance Supervision and Engineering (568)		44
Maintenance of Structures (569)		45
Maintenance of Station Equipment (570)		46
Maintenance of Overhead Lines (571)		47
Maintenance of Underground Lines (572)		48
Maintenance of Miscellaneous Transmission Plant (573)		49
Total Transmission Expenses	0	
DISTRIBUTION EXPENSES		
Operation Supervision and Engineering (580)	35,013	50

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
DISTRIBUTION EXPENSES		
Load Dispatching (581)		51
Station Expenses (582)	19,807	52
Overhead Line Expenses (583)	41,620	53
Underground Line Expenses (584)	30,959	54
Street Lighting and Signal System Expenses (585)	23,405	55
Meter Expenses (586)	16,631	56
Customer Installations Expenses (587)	2,150	57
Miscellaneous Distribution Expenses (588)		58
Rents (589)		59
Maintenance Supervision and Engineering (590)		60
Maintenance of Structures (591)	133	61
Maintenance of Station Equipment (592)	7,168	62
Maintenance of Overhead Lines (593)	71,918	63
Maintenance of Underground Lines (594)	11,619	64
Maintenance of Line Transformers (595)	874	65
Maintenance of Street Lighting and Signal Systems (596)	1,546	66
Maintenance of Meters (597)	(409)	67
Maintenance of Miscellaneous Distribution Plant (598)	0	68
Total Distribution Expenses	262,434	
CUSTOMER ACCOUNTS EXPENSES		
Supervision (901)	20,793	69
Meter Reading Expenses (902)	13,419	70
Customer Records and Collection Expenses (903)	52,071	71
Uncollectible Accounts (904)	111,965	72
Miscellaneous Customer Accounts Expenses (905)		73
Total Customer Accounts Expenses	198,248	
SALES EXPENSES		
Supervision (911)		74
Demonstrating and Selling Expenses (912)		75
Advertising Expenses (913)	(699)	76

ELECTRIC OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
SALES EXPENSES		
Miscellaneous Sales Expenses (916)		77
Total Sales Expenses	<u>(699)</u>	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (920)	25,337	78
Office Supplies and Expenses (921)	61,310	79
Administrative Expenses Transferred -- Credit (922)		80
Outside Services Employed (923)	16,411	81
Property Insurance (924)	6,361	82
Injuries and Damages (925)	9,899	83
Employee Pensions and Benefits (926)	126,443	84
Regulatory Commission Expenses (928)		85
Duplicate Charges -- Credit (929)		86
Miscellaneous General Expenses (930)	954	87
Rents (931)	2,125	88
Maintenance of General Plant (932)		89
Total Administrative and General Expenses	<u>248,840</u>	
Total Operation and Maintenance Expenses	<u><u>5,234,295</u></u>	

TAXES (ACCT. 408 - ELECTRIC)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		155,381	1
Social Security		24,136	2
Wisconsin Gross Receipts Tax		1,969	3
PSC Remainder Assessment		5,390	4
Other (specify): NONE			5
Total tax expense		186,876	

PROPERTY TAX EQUIVALENT (ELECTRIC)

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge	Fond du Lac			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220960	0.219924			3
County tax rate	mills		6.723195	5.278661			4
Local tax rate	mills		7.352913	7.334007			5
School tax rate	mills		11.210972	11.158401			6
Voc. school tax rate	mills		1.724383	1.716298			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		27.232423	25.707291			10
Less: state credit	mills		1.712722	1.578074			11
Net tax rate	mills		25.519701	24.129217			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.352913	7.334007			14
Combined School Tax Rate	mills		12.935355	12.874699			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.288268	20.208706			17
Total Tax Rate	mills		27.232423	25.707291			18
Ratio of Local and School Tax to Total	dec.		0.745004	0.786108			19
Total tax net of state credit	mills		25.519701	24.129217			20
Net Local and School Tax Rate	mills		19.012283	18.968169			21
Utility Plant, Jan. 1	\$	9,021,076	4,510,538	4,510,538			22
Materials & Supplies	\$	164,056	82,028	82,028			23
Subtotal	\$	9,185,132	4,592,566	4,592,566			24
Less: Plant Outside Limits	\$	166,748	83,374	83,374			25
Taxable Assets	\$	9,018,384	4,509,192	4,509,192			26
Assessment Ratio	dec.		0.905140	0.909410			27
Assessed Value	\$	8,182,154	4,081,450	4,100,704			28
Net Local & School Rate	mills		19.012283	18.968169			29
Tax Equiv. Computed for Current Year	\$	155,381	77,598	77,783			30
Tax Equivalent per 1994 PSC Report	\$	93,571					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
Tax equiv. for current year (see note 5)	\$	155,381					34

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)
INTANGIBLE PLANT		
Organization (301)	0	1
Franchises and Consents (302)	0	2
Miscellaneous Intangible Plant (303)	0	3
Total Intangible Plant	0	0
STEAM PRODUCTION PLANT		
Land and Land Rights (310)	0	4
Structures and Improvements (311)	0	5
Boiler Plant Equipment (312)	0	6
Engines and Engine Driven Generators (313)	0	7
Turbogenerator Units (314)	0	8
Accessory Electric Equipment (315)	0	9
Miscellaneous Power Plant Equipment (316)	0	10
Total Steam Production Plant	0	0
HYDRAULIC PRODUCTION PLANT		
Land and Land Rights (330)	0	11
Structures and Improvements (331)	0	12
Reservoirs, Dams and Waterways (332)	0	13
Water Wheels, Turbines and Generators (333)	0	14
Accessory Electric Equipment (334)	0	15
Miscellaneous Power Plant Equipment (335)	0	16
Roads, Railroads and Bridges (336)	0	17
Total Hydraulic Production Plant	0	0
OTHER PRODUCTION PLANT		
Land and Land Rights (340)	0	18
Structures and Improvements (341)	0	19
Fuel Holders, Producers and Accessories (342)	0	20
Prime Movers (343)	0	21
Generators (344)	0	22
Accessory Electric Equipment (345)	0	23
Miscellaneous Power Plant Equipment (346)	0	24
Total Other Production Plant	0	0
TRANSMISSION PLANT		
Land and Land Rights (350)	0	25

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
STEAM PRODUCTION PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
Total Steam Production Plant	0	0	0
HYDRAULIC PRODUCTION PLANT			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
Total Hydraulic Production Plant	0	0	0
OTHER PRODUCTION PLANT			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
Total Other Production Plant	0	0	0
TRANSMISSION PLANT			
Land and Land Rights (350)			0 25

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION PLANT			
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
Total Transmission Plant	0	0	
DISTRIBUTION PLANT			
Land and Land Rights (360)	6,768		34
Structures and Improvements (361)	126,996		35
Station Equipment (362)	1,590,257	50,594	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	920,084	108,186	38
Overhead Conductors and Devices (365)	1,238,788	107,842	39
Underground Conduit (366)	0		40
Underground Conductors and Devices (367)	1,210,556	57,075	41
Line Transformers (368)	620,980	38,248	42
Services (369)	596,890	24,022	43
Meters (370)	255,533	12,464	44
Installations on Customers' Premises (371)	7,599	433	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	524,461	12,949	47
Total Distribution Plant	7,098,912	411,813	
GENERAL PLANT			
Land and Land Rights (389)	53,267		48
Structures and Improvements (390)	1,085,271		49
Office Furniture and Equipment (391)	50,235		50
Computer Equipment (391.1)	72,985	3,424	51
Transportation Equipment (392)	366,948	567	52
Stores Equipment (393)	3,947		53
Tools, Shop and Garage Equipment (394)	81,312	3,573	54
Laboratory Equipment (395)	35,785		55
Power Operated Equipment (396)	141,988		56
Communication Equipment (397)	17,652		57

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION PLANT				
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
Total Transmission Plant	0	0	0	
DISTRIBUTION PLANT				
Land and Land Rights (360)			6,768	34
Structures and Improvements (361)			126,996	35
Station Equipment (362)	15,910		1,624,941	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	20,893		1,007,377	38
Overhead Conductors and Devices (365)	20,999		1,325,631	39
Underground Conduit (366)			0	40
Underground Conductors and Devices (367)	2,564		1,265,067	41
Line Transformers (368)			659,228	42
Services (369)	2,214		618,698	43
Meters (370)	11,264		256,733	44
Installations on Customers' Premises (371)	89		7,943	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	4,894		532,516	47
Total Distribution Plant	78,827	0	7,431,898	
GENERAL PLANT				
Land and Land Rights (389)			53,267	48
Structures and Improvements (390)			1,085,271	49
Office Furniture and Equipment (391)			50,235	50
Computer Equipment (391.1)			76,409	51
Transportation Equipment (392)	1,881		365,634	52
Stores Equipment (393)			3,947	53
Tools, Shop and Garage Equipment (394)			84,885	54
Laboratory Equipment (395)			35,785	55
Power Operated Equipment (396)			141,988	56
Communication Equipment (397)			17,652	57

ELECTRIC UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
GENERAL PLANT			
Miscellaneous Equipment (398)	1,320		58
Other Tangible Property (399)	0		59
Total General Plant	1,910,710	7,564	
Total utility plant in service directly assignable	9,009,622	419,377	
 Common Utility Plant Allocated to Electric Department	 0		 60
 Total utility plant in service	 9,009,622	 419,377	

ELECTRIC UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
GENERAL PLANT			
Miscellaneous Equipment (398)			1,320 58
Other Tangible Property (399)			0 59
Total General Plant	1,881	0	1,916,393
Total utility plant in service directly assignable	80,708	0	9,348,291
Common Utility Plant Allocated to Electric Department			0 60
Total utility plant in service	80,708	0	9,348,291

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
STEAM PRODUCTION PLANT			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
Total Steam Production Plant	0		0
HYDRAULIC PRODUCTION PLANT			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
Total Hydraulic Production Plant	0		0
OTHER PRODUCTION PLANT			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
Total Other Production Plant	0		0
TRANSMISSION PLANT			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331					0	7
332					0	8
333					0	9
334					0	10
335					0	11
336					0	12
	0	0	0	0	0	
341					0	13
342					0	14
343					0	15
344					0	16
345					0	17
346					0	18
	0	0	0	0	0	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION PLANT				
Roads and Trails (359)	0			26
Total Transmission Plant	0		0	
DISTRIBUTION PLANT				
Structures and Improvements (361)	71,785	2.90%	2,819	27
Station Equipment (362)	538,603	3.10%	49,836	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	386,748	3.90%	37,586	30
Overhead Conductors and Devices (365)	336,080	3.20%	41,031	31
Underground Conduit (366)	0			32
Underground Conductors and Devices (367)	242,887	3.30%	40,848	33
Line Transformers (368)	154,585	3.20%	20,483	34
Services (369)	275,117	4.40%	26,743	35
Meters (370)	95,487	3.60%	9,221	36
Installations on Customers' Premises (371)	584	5.50%	427	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	63,153	4.10%	21,668	39
Total Distribution Plant	2,165,029		250,662	
GENERAL PLANT				
Structures and Improvements (390)	78,451	2.50%	31,473	40
Office Furniture and Equipment (391)	20,524	5.40%	2,930	41
Computer Equipment (391.1)	76,757	14.30%	0	42
Transportation Equipment (392)	190,298	15.00%	24,984	43
Stores Equipment (393)	1,029	4.00%	229	44
Tools, Shop and Garage Equipment (394)	28,285	5.00%	4,923	45
Laboratory Equipment (395)	14,383	5.00%	2,075	46
Power Operated Equipment (396)	72,997	15.00%	11,634	47
Communication Equipment (397)	10,924	6.70%	2,648	48
Miscellaneous Equipment (398)	1,320	5.00%	0	49
Other Tangible Property (399)	0	5.00%		50
Total General Plant	494,968		80,896	
Total accum. prov. directly assignable	2,659,997		331,558	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					74,604	27
362	15,910	5,852			566,677	28
363					0	29
364	20,893	7,685	1,304		397,060	30
365	20,999	7,724	329		348,717	31
366					0	32
367	2,564	944	85		280,312	33
368					175,068	34
369	2,214	814	4,169		303,001	35
370	11,264	4,143			89,301	36
371	89	33			889	37
372					0	38
373	4,894	1,800			78,127	39
	78,827	28,995	5,887	0	2,313,756	
390					109,924	40
391					23,454	41
391.1					76,757	42
392	1,881		24		213,425	43
393					1,258	44
394					33,208	45
395					16,458	46
396					84,631	47
397					13,572	48
398					1,320	49
399					0	50
	1,881	0	24	0	574,007	
	80,708	28,995	5,911	0	2,887,763	

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
Common Utility Plant Allocated to Electric Department	0		51
Total accum. prov. for depreciation	<u>2,659,997</u>		<u>331,558</u>

ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
					0 51
	80,708	28,995	5,911	0	2,887,763

TRANSMISSION AND DISTRIBUTION LINES

Classification (a)	Miles of Pole Line Owned		
	Net Additions During Year (b)	Total End of Year (c)	
Primary Distribution System Voltage(s) -- Urban			
2.4/4.16 kV (4kV)	-1.84	171.84	1
7.2/12.5 kV (12kV)			2
14.4/24.9 kV (25kV)			3
Other:			
UNDERGROUND	1.19	58.74	4
Primary Distribution System Voltage(s) -- Rural			
2.4/4.16 kV (4kV)		9.99	5
7.2/12.5 kV (12kV)			6
14.4/24.9 kV (25kV)			7
Other:			
NONE			8
Transmission System			
34.5 kV			9
69 kV			10
115 kV			11
138 kV			12
Other:			
NONE			13

RURAL LINE CUSTOMERS

Rural lines are those serving mainly rural or farm customers. **Farm Customer:** Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A **farm** is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers		2
Nonfarm Customers		3
Total	0	4
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
Total	0	9
Customers served at other than rural rates:		10
Farm		11
Nonfarm	95	12
Total	95	13
Total customers on rural lines at end of year	95	14

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	15,984	Monday	01/07/2002	18:00	9,196
February	02	15,912	Monday	02/04/2002	10:00	8,264
March	03	16,268	Monday	03/11/2002	10:00	9,013
April	04	16,403	Tuesday	04/16/2002	14:00	8,720
May	05	17,721	Thursday	05/30/2002	16:00	8,978
June	06	20,808	Tuesday	06/25/2002	17:00	9,810
July	07	21,474	Tuesday	07/30/2002	16:00	11,143
August	08	22,401	Thursday	08/01/2002	15:00	10,648
September	09	22,014	Monday	09/09/2002	15:00	9,645
October	10	17,424	Tuesday	10/01/2002	13:00	9,439
November	11	16,254	Monday	11/18/2002	18:00	8,896
December	12	17,303	Monday	12/09/2002	18:00	9,184
Total		219,966				112,936

System Name WISCONSIN PUBLIC POWER INC

State type of monthly peak reading (instantaneous 0, 15, 30, or 60 minutes integrated) and supplier.

Type of Reading	Supplier
60 minutes integrated	WISCONSIN PUBLIC POWER INC

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				13
February	02				14
March	03				15
April	04				16
May	05				17
June	06				18
July	07				19
August	08				20
September	09				21
October	10				22
November	11				23
December	12				24
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01				25
February	02				26
March	03				27
April	04				28
May	05				29
June	06				30
July	07				31
August	08				32
September	09				33
October	10				34
November	11				35
December	12				36
Total	0				0
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				37
February	02				38
March	03				39
April	04				40
May	05				41
June	06				42
July	07				43
August	08				44
September	09				45
October	10				46
November	11				47
December	12				48
Total	<u>0</u>				<u>0</u>
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				49
February	02				50
March	03				51
April	04				52
May	05				53
June	06				54
July	07				55
August	08				56
September	09				57
October	10				58
November	11				59
December	12				60
Total	0				0
System Name					

MONTHLY PEAK DEMAND AND ENERGY USAGE

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Month (a)	Monthly Peak				Monthly Energy Usage (kWh) (000's) (f)
	kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	
January	01				61
February	02				62
March	03				63
April	04				64
May	05				65
June	06				66
July	07				67
August	08				68
September	09				69
October	10				70
November	11				71
December	12				72
Total	0				0
System Name					

ELECTRIC ENERGY ACCOUNT

Particulars (a)		kWh (000's) (b)	
Source of Energy			
Generation (excluding Station Use):			
Fossil Steam			1
Nuclear Steam			2
Hydraulic			3
Internal Combustion Turbine			4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
Total Generation		0	7
Purchases		112,935	8
Interchanges:	In (gross)		9
	Out (gross)		10
	Net	0	11
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	0	14
Total Source of Energy		112,935	15
Disposition of Energy			
Sales to Ultimate Consumers (including interdepartmental sales)		108,226	18
Sales For Resale			19
Energy Used by the Company (excluding station use):			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
Total Used by Company		0	23
Total Sold and Used		108,226	24
Energy Losses:			25
Transmission Losses (if applicable)			26
Distribution Losses		4,709	27
Total Energy Losses		4,709	28
Loss Percentage (% Total Energy Losses of Total Source of Energy)		4.1697%	29
Total Disposition of Energy		112,935	30

SALES OF ELECTRICITY BY RATE SCHEDULE

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
Residential Sales				
RESIDENTIAL SALES	RG-1	3,586	31,254	1
Total Sales for Residential Sales		3,586	31,254	
Commercial & Industrial				
LARGE POWER	CP-1	56	14,687	2
LARGE POWER TIME OF DAY SERVICE	CP-2	10	18,890	3
INDUSTRIAL POWER TIME OF DAY SERVICE	CP-3	2	32,920	4
GENERAL SERVICE	GS-1	429	9,892	5
Total Sales for Commercial & Industrial		497	76,389	
Public Street & Highway Lighting				
STREET LIGHTING	MS-1	1	534	6
SECURITY LIGHTING	MS-2	42	49	7
Total Sales for Public Street & Highway Lighting		43	583	
Sales for Resale				
NONE				8
Total Sales for Sales for Resale		0	0	
TOTAL SALES FOR ELECTRICITY		4,126	108,226	

SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)

Demand kW (e)	Customer or Distribution kW (f)	Tariff Revenues (g)	PCAC Revenues (h)	Total Revenues (g)+(h)	
0	0	1,864,757	115,080	1,979,837	1
0	0	1,864,757	115,080	1,979,837	
46,538	0	747,338	51,826	799,164	2
47,846	53,597	858,097	69,489	927,586	3
66,814	68,259	1,275,716	119,795	1,395,511	4
0	0	589,341	35,533	624,874	5
161,198	121,856	3,470,492	276,643	3,747,135	
0	0	89,412	1,851	91,263	6
0	0	6,070	168	6,238	7
0	0	95,482	2,019	97,501	
				0	8
0	0	0	0	0	
161,198	121,856	5,430,731	393,742	5,824,473	

PURCHASED POWER STATISTICS

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

Particulars						
(a)	(b)		(c)			
Name of Vendor	WPPI		WPPI		1	
Point of Delivery	Behind wastewater pl		WP&L Sub Station		2	
Type of Power Purchased (firm, dump, etc.)	firm		Firm		3	
Voltage at Which Delivered	69,000		69,000		4	
Point of Metering	Behind wastewater pl		WP&L Sub		5	
Total of 12 Monthly Maximum Demands -- kW	1		236,751		6	
Average load factor	0.0000%		65.3452%		7	
Total Cost of Purchased Power	1		4,525,472		8	
Average cost per kWh	0.0000		0.0401		9	
On-Peak Hours (if applicable)	7:00 - 21:00		7:00-21:00		10	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	11	
January	0	0	4,576	4,620	12	
February	0	0	4,130	4,134	13	
March	0	0	4,267	4,746	14	
April	0	0	4,449	4,270	15	
May	0	0	4,472	4,506	16	
June	0	0	4,545	5,265	17	
July	0	0	5,435	5,708	18	
August	0	0	5,222	5,426	19	
September	0	0	4,510	5,135	20	
October	0	0	4,844	4,595	21	
November	0	0	4,166	4,730	22	
December	0	0	4,350	4,834	23	
Total kWh (000)	0	0	54,966	57,969	24	
					25	
					26	
					27	
	(d)		(e)		28	
Name of Vendor					29	
Point of Delivery					30	
Voltage at Which Delivered					31	
Point of Metering					32	
Type of Power Purchased (firm, dump, etc.)					33	
Total of 12 Monthly Maximum Demands -- kW					34	
Average load factor					35	
Total Cost of Purchased Power					36	
Average cost per kWh					37	
On-Peak Hours (if applicable)					38	
Monthly purchases --- kWh (000):	On-peak	Off-peak	On-peak	Off-peak	39	
January					40	
February					41	
March					42	
April					43	
May					44	
June					45	
July					46	
August					47	
September					48	
October					49	
November					50	
December					51	
Total kWh (000)					52	

PRODUCTION STATISTICS TOTALS

Particulars (a)	Total (b)	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	0	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	0	7
Date and Hour of Such Maximum Demand		8
Load Factor		9
Maximum Net Generation in Any One Day	0	10
Date of Such Maximum		11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	0	13
Is Plant Owned or Leased?		14
Total Production Expenses	0	15
Cost per kWh of Net Generation (\$)		16
Monthly Net Generation --- kWh (000): January	0	17
February	0	18
March	0	19
April	0	20
May	0	21
June	0	22
July	0	23
August	0	24
September	0	25
October	0	26
November	0	27
December	0	28
Total kWh (000)	0	29
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)		31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

PRODUCTION STATISTICS**Particulars**
(a)**Plant**
(b)**Plant**
(c)**Plant**
(d)**Plant**
(e)

NONE

STEAM PRODUCTION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

Boilers							
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Rated Steam Pressure (lbs.) (d)	Rated Steam Temp. F. (e)	Type (f)	Fuel Type and Firing Method (g)	Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)
none	0						
Total							0
							1

INTERNAL COMBUSTION GENERATION PLANTS

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

Prime Movers						
Name of Plant (a)	Unit No. (b)	Year Installed (c)	Type (Recip. or Turbine) (d)	Manufacturer (e)	RPM (f)	Rated HP Each Unit (g)
none	0					
Total						0
						1

STEAM PRODUCTION PLANTS (cont.)

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
				kW (n)	kVA (o)			
				Total				0

1

INTERNAL COMBUSTION GENERATION PLANTS (cont.)

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
Total		0	0	0	0	0

1

HYDRAULIC GENERATING PLANTS

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers			
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)
none	0	a	0	0			
Total							<u><u>0</u></u>
							1

HYDRAULIC GENERATING PLANTS (cont.)

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity			
					kW (n)	kVA (o)		
Total							0	0
								1

SUBSTATION EQUIPMENT

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	Comtech	Industrial	Main	Prison	South	1
Voltage--High Side	69,000	69,000	69,000	69,000	69,000	2
Voltage--Low Side	4,160	4,160	4,160	4,160	4,160	3
Num. Main Transformers in Operation	1	1	2	1	1	4
Capacity of Transformers in kVA	5,000	5,000	10,000	5,000	5,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

SUBSTATION EQUIPMENT (continued)

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	West					16
Voltage--High Side	69,000					17
Voltage--Low Side	4,160					18
Num. of Main Transformers in Operation	1					19
Capacity of Transformers in kVA	5,000					20
Number of Spare Transformers on Hand	0					21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

SUBSTATION EQUIPMENT (continued)

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation						31
Voltage--High Side						32
Voltage--Low Side						33
Num. of Main Transformers in Operation						34
Capacity of Transformers in kVA						35
Number of Spare Transformers on Hand						36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	4,133	816	45,997	1
Acquired during year	112	25	775	2
Total	4,245	841	46,772	3
Retired during year	97			4
Sales, transfers or adjustments increase (decrease)				5
Number end of year	4,148	841	46,772	6
Number end of year accounted for as follows:				7
In customers' use	4,051	738	43,206	8
In utility's use				9
Inactive transformers on system				10
Locked meters on customers' premises				11
In stock	97	103	3,566	12
Total end of year	4,148	841	46,772	13

STREET LIGHTING EQUIPMENT

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

Particulars (a)	Watts (b)	Number Each Type (c)	kWh Used Annually (d)	
Street Lighting Non-Ornamental				
Incandescent	300	1	8,820	1
Mercury Vapor	175	42	34,020	2
Sodium Vapor	100	397	190,560	3
Sodium Vapor	150	33	23,760	4
Total		473	257,160	
Ornamental				
Mercury Vapor	150	1	720	5
Mercury Vapor	175	9	7,290	6
Sodium Vapor	100	52	24,960	7
Sodium Vapor	150	121	87,120	8
Sodium Vapor	250	140	159,600	9
Total		323	279,690	
Other				
Metal Halide/Halogen	1,500	3	18,900	10
Mercury Vapor	175	17	13,770	11
Mercury Vapor	250	5	5,700	12
Mercury Vapor	400	3	5,580	13
Sodium Vapor	100	33	15,840	14
Sodium Vapor	250	2	2,280	15
Total		63	62,070	

ELECTRIC OPERATING SECTION FOOTNOTES

Electric Operation & Maintenance Expenses (Page E-03)

Explanation of 15% and \$10,000 variances from 2002 to 2001:

Account 592 - Additional substation maintenance in 2001. Main substation breaker and regulator maintenance of \$10,383; South substation transformer repairs of \$6,497.

Account 594 - Major underground line break near West substation. Labor, materials and equipment charges of \$5,266.

Account 904 - Federal Mogul, Cp-3 customer filed Chapter 11 bankruptcy reorganization in 2002. As a result, electric sales accounts receivable of \$110,498 was written off.

Account 921 - Increased conference and seminar attendance in 2002.

Account 926 - Experienced a 20% health insurance premium increase in 2002.

Electric Utility Plant in Service (Page E-06)

Financing of 2002 additions to Account 364:

Utility Earnings = \$102,570

Contributions in aid of construction = \$5,616

Financing of 2002 additions to Account 365:

Utility Earnings = \$100,969

Contributions in aid of construction = \$6,873

Accumulated Provision for Depreciation - Electric (Page E-08)

Computers and Equipment 391.1:

This account was over-depreciated in 2001. This difference will be alleviated with future additions.
